

	FTP	Personnel Costs	Operating Expenditures	Capital Outlay	Trustee/ Ben Payments	Lump Sum	Total Gov Rec
Description: County Support is responsible for the assessment of real and personal property; exercising supervision of the system of ad valorem taxation throughout the state; annual appraisals of all class three operating property (as required by Chapter 63-701, Idaho Code); development and maintenance of a uniform tax code area reporting system (as required by Chapter 63-2215, Idaho Code); examination of property tax levies of all taxing districts to insure compliance with Idaho Code; development of forms, procedures, and computer software necessary for county assessors to appraise property; development of an assessor's manual in order to facilitate uniformity of appraisals; and administration of the property tax relief under the Circuit Breaker Program.							
FY 2003 Original Appropriation							
3.00 FY 2003 Original Appropriation: SB 1527							
General	39.00	2,241,600	513,400	0	0	0	2,755,000
Other	0.00	0	96,200	0	0	0	96,200
Total	39.00	2,241,600	609,600	0	0	0	2,851,200
Appropriation Adjustments							
4.43 Negative Supplemental: The General Fund holdback, as directed by Executive Orders 2002-08 and 2002-09, is incorporated as a negative supplemental appropriation for FY 2003.							
General	0.00	(118,800)	(25,000)	0	0	0	(143,800)
Total	0.00	(118,800)	(25,000)	0	0	0	(143,800)
FY 2003 Total Appropriation							
General	39.00	2,122,800	488,400	0	0	0	2,611,200
Other	0.00	0	96,200	0	0	0	96,200
Total	39.00	2,122,800	584,600	0	0	0	2,707,400
Expenditure Adjustments							
6.51 Transfer Between Programs: Transfer from General Services to County Support to correct allocation.							
General	1.00	83,800	82,300	0	0	0	166,100
Total	1.00	83,800	82,300	0	0	0	166,100
FY 2003 Estimated Expenditures							
General	40.00	2,206,600	570,700	0	0	0	2,777,300
Other	0.00	0	96,200	0	0	0	96,200
Total	40.00	2,206,600	666,900	0	0	0	2,873,500
Base Adjustments							
8.13 FTP or Fund Adjustments: Negative supplemental appropriations recommended in decision unit 4.43 are restored. This allows agencies to reconcile FY 2003 temporary reductions with permanent reductions to base spending authority for FY 2004.							
General	0.00	118,800	25,000	0	0	0	143,800
Total	0.00	118,800	25,000	0	0	0	143,800
8.53 Base Reduction: Permanent reductions in agency base budgets are made to accommodate limited General Fund revenue for fiscal year 2004. Reductions will be accommodated through program consolidations, expenditure management, and other program changes that realign funding availability with program requirements.							
General	0.00	(118,800)	(25,000)	0	0	0	(143,800)
Total	0.00	(118,800)	(25,000)	0	0	0	(143,800)

Tax Commission, State
County Support

	<u>FTP</u>	<u>Personnel Costs</u>	<u>Operating Expenditures</u>	<u>Capital Outlay</u>	<u>Trustee/ Ben Payments</u>	<u>Lump Sum</u>	<u>Total Gov Rec</u>
FY 2004 Base							
General	40.00	2,206,600	570,700	0	0	0	2,777,300
Other	0.00	0	96,200	0	0	0	96,200
Total	40.00	2,206,600	666,900	0	0	0	2,873,500
Program Maintenance							
10.11 Change in Benefit Costs: Changes in benefit costs reflect the increased cost of health insurance and reduced costs of unemployment insurance and Division of Human Resources fees.							
General	0.00	29,100	0	0	0	0	29,100
Total	0.00	29,100	0	0	0	0	29,100
10.13 Employee Benefit Costs: The Governor recommends funding to be applied to the employee portion of health and dental insurance cost increases. The employer share of the increase is addressed in decision unit 10.11.							
General	0.00	5,000	0	0	0	0	5,000
Total	0.00	5,000	0	0	0	0	5,000
10.21 General Inflation: The Governor recommends no increase for inflation.							
General	0.00	0	0	0	0	0	0
Other	0.00	0	0	0	0	0	0
Total	0.00	0	0	0	0	0	0
10.44 Building Services Space Charge: The Governor recommends no adjustment to building space charges for state agencies.							
General	0.00	0	0	0	0	0	0
Total	0.00	0	0	0	0	0	0
10.61 Change In Employee Compensation: The Governor recommends compensation increases be funded with agency salary savings wherever possible.							
General	0.00	0	0	0	0	0	0
Total	0.00	0	0	0	0	0	0
10.62 Group and Temporary: The Governor recommends compensation increases be funded with agency salary savings wherever possible.							
General	0.00	0	0	0	0	0	0
Total	0.00	0	0	0	0	0	0
10.71 External Nonstandard Adjustment: In 1998, The State Tax Commission agreed to a five year lease extension at the MK Plaza in Boise. This recommendation provides funds for a rent increase as outlined in the lease contract.							
General	0.00	0	32,500	0	0	0	32,500
Total	0.00	0	32,500	0	0	0	32,500
FY 2004 Total Maintenance							
General	40.00	2,240,700	603,200	0	0	0	2,843,900
Other	0.00	0	96,200	0	0	0	96,200
Total	40.00	2,240,700	699,400	0	0	0	2,940,100
FY 2004 Gov's Recommendation							
General	40.00	2,240,700	603,200	0	0	0	2,843,900
Other	0.00	0	96,200	0	0	0	96,200
Total	40.00	2,240,700	699,400	0	0	0	2,940,100